$$XH \cdot H_2N \stackrel{H}{\longrightarrow} S$$
 $CO_2R^1$ 
 $O$ 

B

wherein R<sup>1</sup> is para-nitrobenzyl or allyl; and X is halo;

comprising the steps of:

a) cyclizing a trimethylphosphinic compound of formula (IIIa)

$$R^2$$
 $C$ 
 $N$ 
 $N$ 
 $P(CH_3)_3$ 
 $CO_2R^1$ 
(IIIa)

wherein

R<sup>1</sup> is para-nitrobenzyl or allyl;

 $R^2$  is selected from the group consisting of  $C_{1-6}$  alkyl,  $C_{6-10}$  aryl,  $C_{6-10}$  aryl  $C_{1-6}$  alkyl and dithianyl;

in a solvent;

to form a compound of formula (II)

$$R^2$$
  $C$   $CO_2R^1$  (II)

wherein